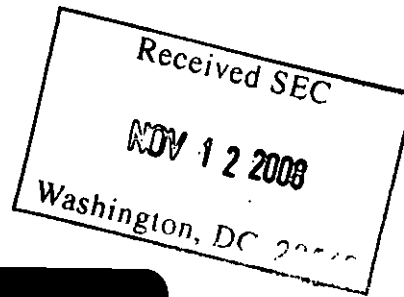


Paras Madho
Director
Securities Operations

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November 12, 2008



08060235

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS
001-02360

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, INTERNATIONAL BUSINESS MACHINES CORPORATION, €750,000,000 6.625% Notes due 2014 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 7, 2008. Tentative listing date -- November 13, 2008.

Sincerely,

PROCESSED
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THOMSON REUTERS

END